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## FINANCIAL RESOURCES NATIONAL, INC.

15 Northview Dr. • P.O. Box 1158 • Meredith, NH 03253 (603) 279-1133 • Fax (603) 279-5912 www.fmational.com KK-z

February 22, 2008

OLIV Milled Oth Deday PIO Box 1633 Meradim, fam Olives

Our auditors, Connor & Associates, P.C. are conducting an audit of our financial statements for the year ended December 31, 2007. As part of the examination, they are requesting that you confirm certain information. We have indicated to them that the amounts that have been advanced or financing transactions that occurred have been conducted with Financial Resources National, Inc. in an agent relationship only. Please confirm the following:

- 1. Financial Resources National, Inc. is not obligated in any way to repay any advances that have been made during the year ended December 31, 2007.
- 2. There is no outstanding amount(s) due you from Financial Resources National, Inc. as of December 31, 2007.
- Financial Resources National, Inc. has not guaranteed or provided additional collateral or security for transactions that have occurred and the Company was not contingently liable in any way as of December 31, 2007.
- Financial Resources National, Inc. has not issued or promised to issue stock in the Company and is not conditionally obligated to issue notes payable or share of stock.

Please indicate in the space provided below whether the above is in agreement with your records. If it is not, please furnish our auditors any information you may have that will explain your agreement with the Company.

After signing and dating your reply, please mail it directly to Connor & Associates, P.C. in the enclosed return envelope.

Sincerely,

Scott Farah, President

Specializing in Residential & Business Real Estate Financing

Financial Resources National, Inc.

CL AND M, INC. P.O. BOX 1633 MEREDITH, NH 03253

## FINANCIAL RESOURCES MORTGAGE, INC.

KK-2

15 Northview Dr. • P.O. Box 1158 • Meredith, NH 03253
Phone (603) 279-1133 • Fax (603) 279-5912
www.frmortgageinc.com

March 11, 2009

CL & M. Inc. Don Dodge PO Box 1633 Meredith, NH 03253

Our auditors, Connor & Associates, P.C. are conducting an audit of our financial statements for the year ended December 31, 2008. As part of the examination, they are requesting that you confirm certain information. We have indicated to them that the amounts that have been advanced or financing transactions that occurred have been conducted with Financial Resources Mortgage, Inc. in an agent relationship only. Please confirm the following:

- 1. Financial Resources Mortgage, Inc. is not obligated in any way to repay any advances that have been made during the year ended December 31, 2008.
- There is no outstanding amount(s) due you from Financial Resources Mortgage, Inc. as of December 31, 2008.
- Financial Resources Mortgage, Inc. has not guaranteed or provided additional collateral
  or security for transactions that have occurred and the Company was not contingently
  liable in any way as of December 31, 2008.
- Financial Resources Mortgage, Inc. has not issued or promised to issue stock in the Company and is not conditionally obligated to issue notes payable or share of stock.

Please indicate in the space provided below whether the above is in agreement with your records. If it is not, please furnish our auditors any information you may have that will explain your agreement with the Company.

After signing and dating your reply, please mail it directly to Connor & Associates, P.C. in the enclosed return envelope.

Sincerely,

Scott Farah, President

Financial Resources Morigage, Inc.

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Specializing in Residential & Business Real Estate Financing



Sales,